

I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

BY: Dennis Marks

DATE: March 22, 2006

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re:	Patent Application of	:
	Masahiro Aketa et al.	: Allowed: January 19, 2006
		:
Appln. No.:	10/799,233	:
		: Group Art Unit: 3747
		:
Filed:	March 12, 2004	:
		:
For:	Multi-Cylinder Engine and a Method for	:: Attorney Docket
	Alternatively Producing Multi-Cylinder	: No. 10844-45 (P204006)
	Engines	:

TRANSMITTAL LETTER

Although it is Applicants' opinion that the claims filed by way of amendment are substantially embraced in the statement of invention or in the claims originally filed, Applicants herewith file a Supplemental Declaration for precautionary purposes under 37 CFR 1.67.

Respectfully submitted,

March 22, 2006
(Date)

By: Martin G. Belisario
MARTIN G. BELISARIO
Registration No. 32,886
AKIN, GUMP, STRAUSS, HAUER & FELD, L.L.P.
One Commerce Square
2005 Market Street, Suite 2200
Philadelphia, PA 19103
Telephone: (215) 965-1200
Direct Dial: (215) 965-1303
Facsimile: (215) 965-1210
E-Mail: mbelisario@akingump.com

MGB/DCM
Enclosure